

Our Ref.: SLC-EI/FC-2007/CS-1349

27 October 2007

The Bank of New York 101 Barclay Street, 22nd Floor – West, New York, NY 10286, U.S.A.

Attn.: Ms. Kathy Jiang

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Office of International Corporate Finance Securities & Exchange Commission Division of Corporate Finance 450 Fifth Street, N.W., Washington, D.C. 20549, U.S.A.

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Attn.: Mr. Frank Zarb

Dear Sirs,

Sino Land Company Limited ("the Company") Level One Sponsored ADR Program
- Rule 12g3-2(b)#82-1868

We are pleased to enclose for your attention a copy of the Company's announcement regarding the unusual price movements dated 26 October 2007.

ب بشر

For your information, the above document is also accessible at our website "http://www.sino.com".

If you require any other information, please feel free to contact us.

Yours faithfully,

For and on behalf of

SINO LAND COMPANY LIMITED

07027915

Fanny Cheng Deputy Company Secretary

Encl.

c.c. The Bank of New York (Hong Kong)Level 24, Three Pacific Place,1 Queen's Road East,Hong Kong.

Attn.: Ms. Eugenia Lee / Ms. Kammy Yuen

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